

Internal Revenue Service, Treasury

§ 301.6103(j)(5)-1

authorized. No such officer or employee to whom return information is disclosed pursuant to the provisions of paragraph (b) or (c) shall disclose such return information to any person, other than the taxpayer to whom such return information relates or other officers or employees of such bureau whose duties or responsibilities require such disclosure for a purpose described in paragraph (b) or (c), except in a form which cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer. If the Service determines that the Bureau of the Census or the Bureau of Economic Analysis, or any officer or employee thereof, has failed to, or does not, satisfy the requirements of section 6103(p)(4) of the Code or regulations or published procedures thereunder, the Service may take such actions as are deemed necessary to ensure that such requirements are or will be satisfied, including suspension of disclosures of return information otherwise authorized by section 6103 (j)(1) and paragraph (b) or (c) of this section, until the Service determines that such requirements have been or will be satisfied.

(e) *Effective date.* This section is applicable to the Bureau of the Census on November 30, 2000.

(Secs. 6103(j)(1) and (g) and 7805 of the Internal Revenue Code of 1954 (90 Stat. 1678, and 1685, 68A Stat. 917; 26 U.S.C. 6103(j)(1) and (g); 7805))

[T.D. 7724, 45 FR 65562, Oct. 3, 1980, as amended by T.D. 7824, 47 FR 33477, Aug. 2, 1982; T.D. 8118, 51 FR 47017, Dec. 30, 1986; T.D. 8296, 55 FR 11368, Mar. 28, 1990; T.D. 8377, 56 FR 65187, Dec. 16, 1991; T.D. 8811, 64 FR 3632, Jan. 25, 1999; T.D. 8908, 65 FR 71256, Nov. 30, 2000]

§ 301.6103(j)(1)-1T Disclosure of return information to officers and employees of the Department of Commerce for certain statistical purposes and related activities (temporary).

(a) through (b)(2)(iv) [Reserved]. For further guidance, see § 301.6103(j)(1)-1(a) through (b)(2)(iv).

(b)(2)(v) Total Social Security Taxable Earnings;

(vi) Quarters of Social Security coverage.

(b)(3)(i) through (xxii) [Reserved]. For further guidance, see § 301.6103(j)(1)-1(b)(3)(i) through (xxii).

(xxiii) Wages, tips, and other compensation;

(xxiv) Social Security Wages;

(xxv) Deferred wages;

(xxvi) Social Security Tip Income;

(xxvii) Total Social Security Taxable Earnings;

(xxviii) Gross Distributions from Form 1099R.

(b)(4) through (b)(5)(ii) [Reserved]. For further guidance, see § 301.6103(j)(1)-1(b)(4) through (b)(5)(ii).

(b)(5)(iii) From Form W-2, and related forms and schedules—

(A) Social Security Number;

(B) Employer Identification Number;

(C) Wages, tips, and other compensation;

(D) Social Security Wages;

(E) Deferred wages.

(iv) Total Social Security Taxable Earnings.

(v) Quarters of Social Security Coverage.

(b)(6) through (d) [Reserved]. For further guidance, see § 301.6103(j)(1)-1(b)(6) through (d).

(e) *Effective date.* This section is applicable to the Bureau of the Census on February 13, 2001 through February 13, 2004.

[T.D. 8943, 66 FR 9959, Feb. 13, 2001]

§ 301.6103(j)(5)-1 Disclosures of return information to officers and employees of the Department of Agriculture for certain statistical purposes and related activities.

(a) *General rule.* Pursuant to the provisions of section 6103(j)(5) of the Internal Revenue Code and subject to the requirements of paragraph (c) of this section, officers or employees of the Internal Revenue Service (IRS) will disclose return information to officers and employees of the Department of Agriculture to the extent, and for such purposes as may be, provided by paragraph (b) of this section.

(b) *Disclosure of return information to officers and employees of the Department of Agriculture.* (1) Officers or employees of the IRS will disclose the following return information for individuals, partnerships, and corporations with agricultural activity, as determined generally by industry code classification or the filing of returns for such activity, to officers and employees of the